

AMENDMENT GUIDELINES FOR DISTRICT PLANS

Even though an extensive planning process has been used, there may be occasions when changes to the school or district plan are required to meet unexpected needs. There are some situations when an **amendment** is required:

- An amendment is required to open an object code series once a program budget has been approved in writing or electronically by the state or federal program staff in the Kentucky Department of Education. There is no limitation on over-expending in an approved object code series as long as the total allocation is not exceeded. The expenditure report may reflect over-expenditures and under-expenditures in individual object codes.
- An amendment is required to purchase equipment that costs \$5,000 or more per unit after the initial budget has been submitted and approved. This is not a change in inventory procedures. Inventory procedures must follow state guidelines unless the federal guidelines are more restrictive.
- An amendment is required when there is a need for a major or substantial change to the action plan; i.e., changing a priority or goal, changing the focus of an objective or strategy, and/or significantly expanding or deleting important services to children as described in the action plan.

The local district superintendent or his/her designee submits amendments via email to the Kentucky Department of Education program contact. Results of the amendment review by Kentucky Department of Education program staff are completed within ten working days and the district is notified by email.

The process for a district to submit an amendment via **email** to the Kentucky Department of Education is described below:

1. Set up a folder in email of the superintendent or designee for "Approved Amendments".
2. Only the superintendent or designee may submit amendments to KDE.
3. Choose *Becky Stoddard*, the KDE email contact from the KDE Global Address List for the To line in the email. (Becky.Stoddard@education.ky.gov)
4. Copy the email to the district finance officer and the appropriate program coordinator as well as any other appropriate persons in the district.
5. In the Subject line of the email, type "*Plan Amendment.*"
6. In the Message box of the email, enter the MUNIS project number and the name of the affected program. Also, include the fiscal year affected by the amendment. For example, enter "Project #3102, Title I, Part A Budget Amendment for FY2002." (It is very important to enter the Project #.)
7. Enter the following required information in the Message box of the email:
 - a. Reasons for the Amendment: Give a brief reason for the amendment. For example, type in, "*Open code 0530 to pay postage for parent involvement activities because the 500 series was not already open.*") **An amendment is only needed if the code series was not already open.**
 - b. Requested Amendment: Set up the amendment to show where funds are added (Increase) and to show where funds are taken from (Decrease). The example at the end shows how to set up the amendment. The total of the "Increase" column must equal the total of the "Decrease" column.

c. Equipment Exhibit: A budgetary amendment is required to purchase equipment that costs \$5,000 or more per unit if not previously approved. In the Message box, include the following exhibit information: Equipment Item, Unit Cost, Number of Items, Total Cost, Location (Name of School, Office), Justification for the Purchase.

1. Email the amendment to the KDE contact (Becky Stoddard). The contact will forward the email amendment to the appropriate program staff for review.
2. There are two possible review classifications: "Approved" or "Sent Back for Revision." If the amendment is "Sent Back for Revision", the district has two choices: (a) Edit the original amendment and resubmit to KDE by email; or (b) Delete the original amendment. If the amendment is **not** needed because the code series is already open, the amendment will be returned for you to delete from your email.
3. As soon as the amendment has been reviewed, the program staff will email the amendment back to the contact in the Division of Budgets. The contact will then forward the amendment (with the results of the review) to the local district superintendent or designee.
4. After the amendment has been approved, the appropriate MUNIS program budget must be updated to reflect the changes in the approved amendment. The next MUNIS expenditure report is required to reflect the changes.
5. The email message sent back with approval for the amendment should be moved to the Plan Amendment folder by the superintendent or designee for the record.

Example of the content of an amendment sent to KDE via email:

From: Name of Superintendent or Designee

To: Becky Stoddard (KDE Contact – Global Address List)

Cc: Name of District Finance Officer, Name of District Program Coordinator and any other appropriate persons in the district

Subject: Plan Amendment

Project #3109, Title I Part A Budget Amendment for FY2009

Reason: Open code 0530 to pay postage for parent involvement activities because the 500 series was not already open.

INCREASE

0530 – Postage \$1,000

TOTAL \$1,000

DECREASE

0610 – Supplies \$500

0640 – Books & Periodicals \$500

TOTAL \$1,000